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 **NYSE**

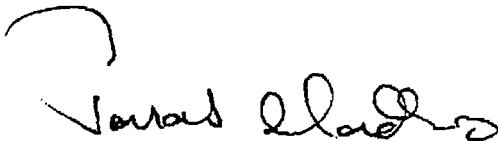

May 24, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 - STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, EATON VANCE TAX-MANAGED BUY-WRITE OPPORTUNITIES FUND, Common Shares of Beneficial Interest, \$0.01 Par Value Per Share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 24, 2005. Tentative listing date - Not yet determined.

Sincerely,

**PROCESSED**MAY 26 2005 THOMSON
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